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be divided, and the maximum half-yearly tax leviable on each class shall be as follows :—

Class.	*Half-yearly income.*	*Maximum half-yearly tax.*
		RS.
I	*More than Rs.* 15,000	125
II	*More than Rs.* 12,000 *but not more than Rs.* 15,000.	100
III	*More than Rs.* 9,000 *but not more than Rs.* 12,000.	75
IV	*More than Rs.* 6,000 *but not more than Rs.* 9,000.	50
V	*More than Rs.* 4,800 *but not more than Rs.* 6,000.	25
VI	*More than Rs.* 3,000 *but not more than Rs.* 4,800.	12
VII	*More than Rs.* 1,800 *but not more than Rs.* 3,000.	6
VIII	*More than Rs.* 1,200 *but not more than Rs.* 1,800.	4
IX	*More than Rs.* 600 *but not more than Rs* 1,200.	2
X	*More than Rs.* 300 *but not more than Rs.* 600 ..	1 ' "

Sir, I request the draft rule may be approved. In doing so, I would like to say one or two points. Prior to 1st April 1942 the maximum profession tax leviable per head per annum in the case of municipalities and local boards was Rs. 550. As a result of the reduction of the maximum tax to Rs. 50 per annum by the Profession Tax Limitation Act, 1942, passed by the Central Legislature, assessments were revised and the maximum half-yearly tax leviable on each class was reduced with effect from 1st April 1942. As a result of this reduction in rates, local bodies sustained a loss in their income under profession tax. Government have been paying a compensation amount of 12 lakhs per annum from 1942–43 onwards to local bodies to compensate the loss. The Constitution of India Act provides for the levy of the profession tax at a maximum rate of Rs. 250 per head per annum. Consequent on this increase it is proposed now to revise the classification of assessment leviable on each class. So, Sir, I request the House to accept the schedule placed before the House."

The motion was put and carried.

(2) AMENDMENTS TO SCHEDULE IV TO MADRAS LOCAL BOARDS ACT, 1920.

THE HON. SRI K. CHANDRAMOULI :—" Sir, I move—

' *That the following draft of a rule proposed to be made by His Excellency the Governor of Madras in exercise of the*

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powers conferred by section 201 of the Madras Local Boards Act, 1920 (Madras Act XIV of 1920), altering Schedul IV to that Act be approved :—

Draft Rule.

In the said Schedule, for sub-rule (i) of rule 9, the following sub-rule shall be substituted, namely :—

" *(i) The classes into which companies and persons shall, for the purposes of assessment to the profession tax, be divided, and the maximum half-yearly tax leviable on each class shall be as follows :—*

Class.	*Half-yearly income.*	*Maximum half-yearly tax.*
		RS.
I	*More than Rs. 15,000 .. ..*	125
II	*More than Rs. 12,000 but not more than Rs. 15,000.*	100
III	*More than Rs. 9,000 but not more than Rs. 12,000.*	75
IV	*More than Rs. 6,000 but not more than Rs. 9,000.*	50
V	*More than Rs. 4,800 but not more than Rs. 6,000.*	25
VI	*More than Rs. 3,000 but not more than Rs. 4,800.*	12
VII	*More than Rs. 1,800 but not more than Rs. 3,000.*	6
VIII	*More than Rs. 1,200 but not more than Rs. 1,800.*	4
IX	*More than Rs. 600 but not more than Rs. 1,200.*	2
X	*More than Rs. 300 but not more than Rs. 600 ..*	1 ",

Sir, this is for the local boards on the same lines as for municipalities. So I request the House to accept the schedule."

The motion was put and carried.

The House then adjourned to meet again at 11 a.m. on Tuesday, the 4th April 1950.

VIII.—PAPERS LAID ON THE TABLE OF THE HOUSE.

(1) *G.O. No. 54, L.A., dated 7th January 1950, regarding the exclusion of certain area from the limits of the Ramnad District Board and its inclusion within the limits of the Virudunagar Municipality.*

(2) *The Madras Re-enacting Bill, 1950, as passed by the Legislative Assembly and received therefrom in the Council.*

(3) *The Madras Appropriation Bill, 1950, as passed by the Assembly and received therefrom in the Council.*